

## Article - Estates and Trusts

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§5–504.

(a) (1) A foreign personal representative administering an estate which has property located in Maryland that is subject to Maryland inheritance taxes shall file with the register of the county in which the foreign personal representative believes the largest part in value of the property is located:

(i) A copy of the person's appointment as personal representative;

(ii) The will of the decedent, if there is a will, authenticated pursuant to 28 U.S.C. § 1738; and

(iii) A verified application that shall:

1. Describe all the property owned by the estate in Maryland and known to the foreign personal representative; and

2. Set forth the market value and the basis on which that value has been determined.

(2) The register shall proceed to fix the amount of the inheritance tax due and may require other evidence of value, or make an independent investigation, as the register considers appropriate.

(3) The determination of the register is final, subject to appeal to the Maryland Tax Court.

(b) Upon payment of the tax, the register shall issue to the foreign personal representative a receipt for it.

(c) It is not necessary for the foreign personal representative to institute other proceedings before the register with respect to the assets subject to the jurisdiction of Maryland.

(d) Nothing contained in this section shall relieve the foreign personal representative from the responsibility for paying the death taxes due the State.

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